

In the Supreme Court of the United States.

OCTOBER TERM, 1920.

THE UNITED STATES, APPELLANT,	} No. 442.
v.	
STANLEY FIELD, AS EXECUTOR OF THE estate of Kate Field, deceased.	

APPEAL FROM THE COURT OF CLAIMS.

MOTION TO ADVANCE.

Comes now the Solicitor General, on behalf of the appellant, and respectfully moves the advancement of the above-entitled cause for early hearing during the October, 1920, term of this court.

The question presented involves the interpretation of sections 201 and 202 of the act of September 8, 1916, entitled "An act to increase the revenue, and for other purposes." (39 Stat., c. 463, pp. 756, 777-778.)

The precise question involved is the liability to the Federal inheritance tax of property passing under a power of appointment. The same question is involved in a number of cases pending in the lower courts and is constantly arising in matters pending before the Commissioner of Internal Revenue. Very

large amounts of taxes depend upon the determination of the question. It is of very great importance to the proper and orderly administration of the law that the question be determined at the earliest possible moment. December 6, next, is respectfully suggested as the time at which the case may be heard.

Counsel for appellee concurs in this motion.

Respectfully,

WILLIAM L. FRIERSON,
Solicitor General.

OCTOBER, 1920.

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